#### Q: What is the best way to pay my tax bill?

A: The most convenient way is by mail, in person at the tax office or online with a credit card or e-check. To pay by credit card or e-check, visit <a href="www.brookfieldct.gov">www.brookfieldct.gov</a> and go to the Tax Collector's page and clicking link Pay Taxes Online/Tax Inquiry. <a href="mailto:Credit/Debit Cards are now accepted as a form of payment">Credit/Debit Cards are now accepted as a form of payment in the Tax Office. There are fees for this service.

If paying by mail please send us the appropriate payment coupon (A or B) with your check. If you wish to have a receipt returned to you, please send the entire tax bill and a self-addressed, stamped envelope with your payment. You will receive a receipt back within a few days. We will not send back your receipt if you fail to include a self-addressed, stamped envelope.

#### Q: What happens if I pay late?

A: Taxes are due on July 1, payable by August 1; and again on January 1, payable by February 1. You have a one-month "grace" period in which to pay without penalty, either in person or by mail. The first installment of dual installment real estate and personal property tax bills in the amount of \$100 or more and motor vehicle taxes in full, are due July 1, payable by August 1. The second installment of dual installment real estate and personal property tax bills in the amount of \$100 or more, and supplemental motor vehicle taxes in full, are due January 1, payable by February 1. Water Assessment bills are due on October 1, payable by November 1.

Past due payments are subject to interest at the rate of 1.5% per month from the due date of the tax (July 1, January 1, or October 1), as required by state law. Payments made on Aug. 2, Feb. 2 or Nov. 2 and later, including payments postmarked Aug. 2, Feb. 2 or Nov. 2 and later, are past due and will incur 3% interest, representing two months' delinquency (July & August or January & February or October & November). Payments legibly U.S.P.S. postmarked on or before August 1, February 1 or October 1 are considered timely regardless of when they are received. The town is required by law to accept a legible U.S.P.S. postmark as the date of payment.

### Q: What if I never received a tax bill?

A: Failure to have received a tax bill does not exempt you from payment of all taxes and all interest charges. If you do not receive a bill for which you are responsible, call the Tax Collector's Office at (203) 775-7304 and request a copy, or go to <a href="www.brookfieldct.gov">www.brookfieldct.gov</a>, and go to Tax Collectors page then click on Pay Taxes Online/Tax inquiry to view your bill on line or print a duplicate copy.

#### Q: Could I be eligible for any exemptions?

A: You may be. For details about exemptions, or if you think you may qualify, contact the Assessor's Office at (203) 775-7302.

# Q: I am being improperly billed for a motor vehicle. What should I do?

A: Contact the Assessor's Office at (203) 775-7302, or by fax at (203) 740-3871. **Do not ignore your bill!** Even if your vehicle has been sold, and plates returned to DMV; stolen and not recovered; declared a total loss; or if you have moved from Brookfield or moved from Connecticut. If any of these situations applies to you, you may be entitled to a credit. Contact the Assessors for information regarding the acceptable forms of proof for the issuance of a credit. Two forms of written proof are required, and you must apply for the credit within a limited time.

#### Q: I recently replaced a vehicle, and still got a tax bill on the old vehicle. Do I have to pay it?

A: Yes. If you replaced one vehicle with another and used the same license plates, you must pay on the "old" vehicle now. You will receive a pro-rated Supplemental motor vehicle tax bill in December, payable by Feb. 1, for the new vehicle. This bill will reflect a credit for the amount you pay in July on the old vehicle. You will receive this credit without having to apply for it. However, you still must pay the entire amount due on the old vehicle in July. However - if you obtained new license plates for the new vehicle, you must apply for a credit. Contact the Assessor's Office at (203) 775-7302 or by fax at (203) 740-3871.

# Q: I need to register my car. What do I do?

A: If you owe delinquent property taxes on any vehicle in your name, you may not renew any registrations at the Department of Motor Vehicles without paying your taxes first. All past due taxes in your name must be paid in full by cash, cashier's check, or money order for an immediate clearance. Clearances are now applied directly through the DMV website so stamps are no longer utilized. For payments made by check, credit card, or online, clearance will be given only after a 5 business day hold.

#### Q: I have moved. What is my tax jurisdiction for motor vehicle taxes?

A: Your tax town is your town of residency as of October 1. If you moved from Brookfield after October 1, but still resided in Connecticut, you will still pay vehicle taxes to Brookfield. Municipalities within Connecticut do not apportion motor vehicle tax bills for portions of a tax year. If you registered the vehicle in another state, contact the Assessor's Office. If you move, you are required to notify the Department of Motor Vehicles of your new address within 48 hours. Be sure that you request a change of address on your driver's license <u>and</u> on your vehicle registration(s). Forms for this are available on line at the DMV web site

# Q: What is a "supplemental" motor vehicle tax bill?

A: If you newly registered a motor vehicle after October 1 (first time registration), you will receive a prorated tax bill in December of the next year, payable by February 1, of the year after that (example you registered a motor vehicle after October 1 of 2010 you will receive a bill in December 2011 payable by February 1, 2012). This "supplemental" bill will reflect the time from the month the vehicle was first registered, through September 30, only.

# Q: I received a bill but my real estate tax bill should be paid by my mortgage company. What should I do?

A: If you received a real estate tax bill at the end of June and your escrow should be paying, make a copy of your bill, circle the dollar amount of the real estate payment due, write your loan number on it, and immediately forward it to your escrow agent or mortgage company with a note explaining the situation. The address should be given in your mortgage payment coupon book. Then, notify the Tax Collector's Office that your mortgage company should be paying the bill. **Regardless of who is paying the bill, payments are due by August 1**st and February 1st.

#### Q: I didn't receive my bill! What should I do?

A: Please contact the Tax Collector's Office immediately at (203) 775-7302 or by fax at (203) 775-5317. You are still responsible for paying your bill on time, regardless of the reason why you didn't receive a bill.

# Q: I recently bought (or sold) a house in Brookfield, and I have a question about what I owe. What should I do?

A: The property tax bills due in July of current year may reflect ownership changes recorded through mid-May of current year only. If you recently purchased property in Brookfield and have not received a real estate tax bill, call the Tax Collector's Office immediately at (203) 775-7304 or fax (203) 775-5317 to request a copy. You may also access your bill through <a href="www.brookfieldct.gov">www.brookfieldct.gov</a>. Click the link "Pay Taxes Online/Tax Inquiry" to look your bill up (search by name or address). Check with the Assessor's Office to ensure their records have been updated. 1st installment payment must be made by August 1st and 2nd installment must be made by February 1st, whether or not a bill has been received! If you recently sold property in Brookfield and are still receiving a tax bill for the property, please contact the Assessor's Office at (203) 775-7302 or fax (203) 740-3871.

#### Q: Can the interest on my tax bill be waived?

A: No. The Tax Collector does not have the authority to waive interest and makes no exceptions. As owners of property, taxpayers are responsible to see that taxes are paid when due.

#### Q: May I pay my taxes with my credit card?

A: Taxpayers may pay their property taxes on line with their credit card by visiting the web site <a href="www.brookfieldct.gov">www.brookfieldct.gov</a> and going to the Tax Collector's page and clicking link "Pay Taxes Online/Tax Inquiry". Taxpayers using this service may pay current and delinquent taxes. Please have your bill in front of you when using this service. All payments will be applied to the oldest outstanding bill first, including collection agency fees. There is a service fee added for credit card payments.

#### Q: My tax statement shows I am being charged interest and other fees. What does that mean?

A: According to our records, there are past due taxes in your name or on the parcel or property in question. Call (203) 775-7304 with questions. We try to list all delinquent taxes owed on your Tax Statement, however, some circumstances force multiple delinquent statements. Delinquent taxes and interest must be paid in full before payment on current bills can be accepted. Any payment you send in toward your current taxes will be applied to the back taxes.

# Q: Are there any breaks for senior citizens?

A: Yes. To inquire about eligibility, or for information about these programs, contact the Assessor's Office at (203) 775-7302. You may also inquire in person at the Assessor's Office at Town Hall.

#### Q: Do I need to save my receipts?

A: Yes. Save your receipts for 15 years, the time during which municipal taxes are collectible. Everyone paying at the Tax Office must be issued a receipt. Payments may not be dropped off. You must retain your own payment information for purposes of claiming tax credits and filling out federal and state

income tax forms. You can also look up your payment history on line by going to <a href="www.brookfieldct.gov">www.brookfieldct.gov</a> and clicking link Pay Taxes Online/Tax Inquiry, or in person in our office lobby.

# Q: What do I own that is subject to taxes?

A: Three types of property are assessed and subject to taxes: Real Estate, Motor Vehicle, and Business Personal Property. Any land or buildings you own are considered real estate. Registered motorized or unmotorized vehicles (including cars, trucks, trailers and motorcycles) are considered motor vehicles for tax purposes. Business Personal property is a general category including business equipment, machinery, furniture and fixtures either owned or leased by business. Unregistered motor vehicles are also taxed as personal property.

# Q: How is the tax rate established?

A: The property tax rate is expressed in mills, or thousandths of a dollar. A tax rate (mill rate) of 1.0 mills is equivalent to \$1.00 in taxes per \$1,000 of net assessed value. The Town of Brookfield Board of Finance sets the mill rates annually in May as part of the municipal budget process.